

2013

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

City of Viola

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

			2013 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2013		Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	90,334	12,822	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	48,166		
Gas Utility		8	54,256		
Water/Sewer Utility		9	91,637		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxxx	284,393	12,822	
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		11			
Neighborhood Revitalization					
					Nov 1, 2012 Total Assessed Valuation

Assisted by:

George, Bowerman & Noel, P.A.

Address:

301 N. Main, Suite 1350

Wichita, Kansas 67202

Email:

ggeorge@cpa.kscoxmail.com

Date Attested: _____, 2012

County Clerk

Governing Body

City of Viola

2013

Computation to Determine Limit for 2013

		Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$	<u>12,819</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>12,819</u>
2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012 :	+ _____	130
5. Increase in Personal Property for 2012 :		
5a. Personal Property 2012	+ _____	11,005
5b. Personal Property 2011	- _____	11,590
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2012 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2012 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>130</u>
9. Total Estimated Valuation July 1, 2012	<u>631,398</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>631,268</u>
11. Factor for Increase (8 divided by 10)		<u>0.00021</u>
12. Amount of Increase (11 times 3)	+ \$	<u>3</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>12,822</u>
14. Debt Service Levy in this 2013 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>12,822</u>

If the 2013 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Viola

2013

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	12,819	2,612	84	0
Debt Service				
Library				
TOTAL	12,819	2,612	84	0

County Treas Motor Vehicle Estimate	<u>2,612</u>		
County Treasurers Recreational Vehicle Estimate		<u>84</u>	
County Treasurers 16/20M Vehicle Estimate			<u>0</u>
Motor Vehicle Factor	<u>0.20376</u>		
Recreational Vehicle Factor		<u>0.00655</u>	
16/20 Vehicle Factor			<u>0.00000</u>

City of Viola

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General	Capital Improvement Reserve	-	2,500	12,821	12-1,118
Special Highway	Capital Improvement Reserve	-	25,000	41,916	12-1,118
Gas Utility	General	-	5,000	48,971	12-825d
Gas Utility	Sewer Improvement Reserve	10,000	-	-	12-825d
Water/Sewer Utility	Sewer Improvement Reserve	31,740	5,000	1,698	12-825d
	Totals	41,740	37,500	105,406	
	Adjustments*				
	Adjusted Totals	41,740	37,500	105,406	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amount Due 2013	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan - Sewer	8/10/10	3/1/32	2.59	300,000	0	3/1; 9/1	3/1; 9/1	3,885	5,772	7,545	11,769
Total Other					0			3,885	5,772	7,545	11,769
Total Indebtedness					0			3,885	5,772	7,545	11,769

City of Viola

2013

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2012	Payments Due 2012	Payments Due 2013
NONE							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Viola

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	5,101	3,721	1,181
Receipts:			
Ad Valorem Tax	8,702	12,819	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	866	750	750
Motor Vehicle Tax	1,999	1,983	2,612
Recreational Vehicle Tax	64	83	84
16/20M Vehicle Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	16,868	18,000	19,000
Franchise Tax	2,210	2,300	4,100
Licenses and Permits	500	500	500
Building Rentals	25	25	25
Insurance Premium Refunds	148	0	0
State of Kansas	100	0	0
Transfer from Gas Utility Fund	0	5,000	48,971
In Lieu of Tax (IRB)			
Interest on Idle Funds	663	500	400
Miscellaneous	799	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,944	42,460	76,942
Resources Available:	38,045	46,181	78,123
Expenditures:			
Salaries and Wages	7,560	8,200	9,000
General Administration	4,692	6,000	7,500
Fire Protection	7,395	8,000	9,000
Street Lighting	2,798	3,000	3,500
Sewer Service	2,679	3,200	3,800
Parks	128	1,500	1,500
Permit Fees	779	1,200	1,500
Community Building Utilities/Maintenance	4,479	5,000	6,000
Insurance	3,814	3,900	4,200
Capital Outly	0	2,500	31,513
Transfer to Capital Improvement Reserve Fund	0	2,500	12,821
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,324	45,000	90,334
Unencumbered Cash Balance Dec 31	3,721	1,181	xxxxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	53,221	50,327	xxxxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,334
		Tax Required	12,211
Delinquent Comp Rate:	5.0%		611
Amount of 2012 Ad Valorem Tax			12,822

City of Viola

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	62,322	67,126	43,256
Receipts:			
State of Kansas Gas Tax	4,408	3,360	3,380
County Transfers Gas	2,019	1,520	1,530
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,427	4,880	4,910
Resources Available:	68,749	72,006	48,166
Expenditures:			
Street Repair and Maintenance	758	3,000	5,000
Rentals	740	500	1,000
Utilities	125	250	250
Transfers to Capital Improvement Reserve Fund	0	25,000	41,916
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,623	28,750	48,166
Unencumbered Cash Balance Dec 31	67,126	43,256	0
2011/2012 Budget Authority Amount:	50,716	59,662	

Adopted Budget Gas Utility	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	29,244	23,756	12,956
Receipts:			
Charges to Customers	40,962	42,000	4,000
Proceeds from sale of gas utility	0	0	37,000
Interest on Idle Funds	295	300	300
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	41,257	42,300	41,300
Resources Available:	70,501	66,056	54,256
Expenditures:			
Salaries and wages	9,420	15,000	785
Gas purchases	24,875	27,000	3,800
Repairs and supplies	562	2,500	500
Contractual services	1,318	3,000	100
Sales tax remittances	570	600	100
Capital outlay	0	0	0
Transfers to General Fund	0	5,000	48,971
Transfers to Sewer Improvement Reserve Fund	10,000	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	46,745	53,100	54,256
Unencumbered Cash Balance Dec 31	23,756	12,956	0
2011/2012 Budget Authority Amount:	92,393	83,094	

City of Viola

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water/Sewer Utility

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	41,332	26,894	19,537
Receipts:			
Charges to Customers	66,302	67,500	72,000
Interest on Idle Funds	98	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,400	67,600	72,100
Resources Available:	107,732	94,494	91,637
Expenditures:			
Salaries and wages	7,320	9,000	13,000
Water purchases	25,023	28,000	30,000
Reparis and maintenance	4,982	5,000	7,500
Contractual services	1,162	4,000	5,000
Trash service	10,320	11,000	11,800
Water protection fees	291	300	325
Capital outlay	0	3,000	3,000
Debt service (KDHE)	0	9,657	19,314
Transfers to Sewer Improvement Reserve Fund	31,740	5,000	1,698
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,838	74,957	91,637
Unencumbered Cash Balance Dec 31	26,894	19,537	0
2011/2012 Budget Authority Amount:	94,115	116,432	

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

2013

NOTICE OF BUDGET HEARING

The governing body of
City of Viola
will meet on August 20, 2012 at 7:00 PM at Viola City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Viola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	34,324	14.677	45,000	19.662	90,334	12,822	20.307
Debt Service							
Library							
Special Highway	1,623		28,750		48,166		
Gas Utility	46,745		53,100		54,256		
Water/Sewer Utility	80,838		74,957		91,637		
Non-Budgeted Funds	300						
Totals	163,830	14.677	201,807	19.662	284,393	12,822	20.307
Less: Transfers	41,740		37,500		105,406		
Net Expenditure	122,090		164,307		178,987		
Total Tax Levied	9,532		12,819		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	649,455		651,961		631,398		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2010
0
0
0
0
0
0

2011
0
0
0
0
0
0

2012
0
0
0
0
0
0

*Tax rates are expressed in mills

Ginger Simon

City Official Title: City Clerk